

SIKKIM

GOVERNMENT



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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION

No.GoS/CTD/2001-02/63(33)/108

Dated: 14th August 2013

NOTIFICATION

In exercise of the powers conferred by section 97 read with sub-section (5) of section 13 of the Sikkim Value Added Tax Act, 2005 (5 of 2005) the State Government hereby makes the following rules to amend the Sikkim Value Added Tax Rules, 2005, namely:

**Short title, extent
and
Commencement**

1. (1) This rule may be called the Sikkim Value Added Tax (Amendment) Rules, 2013.
- (2) It extends to the whole of Sikkim.
- (3) It shall come into force on the date of its publication in Official Gazette.

Amendment of rule 39

2. In the Sikkim Value Added Tax Rules, 2005, in rule 39,
 - (1) In sub-rule (1) after the words "**a tax payable under Section 13**", for the words "**at the rate of four percent on the value of each bill on account of the goods supplied or transferred (property in goods) in execution of works contract**" the words "**at the rate given under column III on total bill value of works contract of corresponding nature listed under column II in the table below**" shall be substituted.
 - (2) after sub-rule (1) following table shall be inserted, namely:-

TABLE

Sl. No.	Type of nature of works contract	Rate
I	II	III
01	All types of electrical works	10%
02	Installation of plant and machinery including elevators etc.	10%
03	Fabrication	10%

04	Fixing of sanitary fittings for plumbing, drainage and the like	10%
05	Fixing of marble slabs, polished granite stones and tiles	10%
06	Painting and polishing	10%
07	Laying of pipes	8%
08	Tyre re-treading	8%
09	Dyeing and printing of textiles	8%
10	Printing of reading materials, cards, pamphlets, posters etc.	8%
11	Civil construction of buildings, bridges, roads, etc	8%
12	All other contracts	8%

- (3) the proviso to sub-rule (1) shall be omitted;
- (4) in sub-rule (2) after the words "**shall on deduction of tax at source,**" and before the words "**issue a certificate in Form 11**" the words "**under sub-rule (1), or under sub-rule (4)**" shall be substituted;
- (5) the existing sub-rule (3), shall be omitted;
- (6) the proviso to sub-rule (3) shall be omitted;
- (7) after sub-rule (2), following sub-rule shall be inserted, namely:-

"(3) Notwithstanding anything contained in sub-rule (1) in case of the dealer being unable to furnish the certificate of registration issued in Form 2 under section 26 of the Act, or the certificate in Form B in lieu of the registration issued by prescribed authority, the State or Central Government or a body making payment of any sums to such dealer for carrying out such works contract, at the time of payment of such sums in any manner, shall deduct at source a tax payable under section 13, at the rate of **twenty percent on the gross value of each bill on account of the execution of the works contract."**

M. G. KIRAN IAS
COMMISSIONER-CUM-SECRETARY